

**TEXAS EDUCATION AGENCY
DIVISION OF FEDERAL FISCAL COMPLIANCE AND REPORTING - Compliance Unit**

NCLB LEA MOE CALCULATION TOOL (Page 1 of 3)

Copyright © Notice

Copyright © Texas Education Agency, 2013. The materials are copyrighted © and trademarked ™ as the property of the Texas Education Agency and may not be reproduced without the express written permission of the Texas Education Agency, except under the following conditions:

1. Texas public school districts, charter schools, and Education Service Centers may reproduce and use copies of the Materials and Related Materials for the districts' and schools' educational use without obtaining permission from the Texas Education Agency;
2. Residents of the state of Texas may reproduce and use copies of the Materials and Related Materials for individual personal use only without obtaining written permission of the Texas Education Agency;
3. Any portion reproduced must be reproduced in its entirety and remain unedited, unaltered and unchanged in any way; and
4. No monetary charge can be made for the reproduced materials or any document containing them; however, a reasonable charge to cover only the cost of reproduction and distribution may be charged.

Private entities or persons located in Texas that are not Texas public school districts or Texas charter schools or any entity, whether public or private, educational or non-educational, located outside the state of Texas MUST obtain written approval from the Texas Education Agency and will be required to enter into a license agreement that may involve the payment of a licensing fee or a royalty fee.

Contact TEA Copyrights with any questions you may have at copyrights@tea.state.tx.us.

Purpose

This template was designed to facilitate the initial determination of a local education agency's (LEA) compliance with the maintenance of effort requirement for programs funded pursuant to the No Child Left Behind Act of 2001. This template should be used for planning purposes only. The final determination of a LEA's compliance with the NCLB MOE requirement shall be made by the TEA Division of Federal Fiscal Compliance and Reporting.

Authority**NCLB LEA MOE CALCULATION TOOL (Page 2 of 3)**

Public Law 107-110, Section 9521.
Code of Federal Regulations, Title 34, Section 299.5.

Notes to User

You may enter information in the highlighted columns and rows discussed in the steps below. The amounts for lines 15, 17, 19, 21, and 22 are automatically calculated.

Methodology

[a] Enter the school years under review on the header for the table below.

[b] Using the LEA's financial accounting records, sum the amounts expended for the function codes noted on the table below for fund code 199 (General Fund) (for charter schools, net asset codes 199 and 420) and object codes under 6100, 6200, 6300 and 6400. Enter these amounts on lines 01 through 14 on the table below. Note that the amounts should be those reported (or comparable to those reported) in PEIMS Record 032, District Finance Data - Actual.

[c] Using the LEA's student enrollment and attendance records, determine the LEA's enrollment, membership and refined average daily attendance.

Enter the applicable amounts on lines 16, 18 and 20.

Refer page 2 of 12 of the NCLB LEA MOE Guidance Handbook for data source for Line 16 (RADA), Line 18 (Membership), and Line 20 (Enrollment).

Contact

For assistance with the use of this template, please contact the Division of Federal Fiscal Compliance and Reporting, at (512) 463-9127 or at Compliance@tea.state.tx.us

LEA:
 CDN:

NCLB LEA MOE CALCULATION TOOL (Page 3 of 3)

LEA STATUS: NONCOMPLIANT

Line No.	Function Code	Function Code Description	Current Year	Prior Year	Percent
01	11	Instruction	\$854,632	\$1,177,683	
02	12	Instructional Resources and Media Services	\$23,701	\$28,308	
03	13	Curriculum and Instructional Staff Development	\$1,755	\$3,541	
04	21	Instructional Leadership	\$0	\$0	
05	23	School Leadership	\$110,531	\$74,946	
06	31	Guidance and Counseling Service	\$0	\$35,942	
07	32	Social Work Services	\$0	\$0	
08	33	Health Services	\$55	\$0	
09	34	Student (Pupil) Transportation	\$49,111	\$60,533	
10	35	Food Services (Deficit Only)	\$0	\$0	
11	36	Cocurricular/Extracurricular Activities (Deficit Only)	\$0	\$0	
12	41	General Administration	\$139,041	\$135,086	
13	51	Plant Maintenance and Operations	\$312,847	\$301,196	
14	53	Data Processing Services	\$54,833	\$53,274	
15		Total Operating Expenditures (Add 01 - 14)	\$1,546,506	\$1,870,509	82.678%
16		Refined Average Daily Attendance (RADA)	183.302	163.382	
17		Total Operating Expenditures per Pupil (Refined ADA) (15 ÷ 16)	\$8,437	\$11,449	73.692%
18		Membership	197	175	
19		Total Operating Expenditures per Pupil (Membership) (15 ÷ 18)	\$7,850	\$10,689	73.440%
20		Enrollment	205	184	
21		Total Operating Expenditures per Pupil (Enrollment) (15 ÷ 20)	\$7,544	\$10,166	74.208%
22		Adjustment to ESEA Entitlements (Refer to Note C below.)			7.322%

NOTES

- A The data contained in lines 01 through 14 are from PEIMS actual audited financial data from PEIMS Record 032. Refer page 2 of 12 of the NCLB LEA MOE Guidance Handbook for data source for Line 16 (RADA), Line 18 (Membership), and Line 20 (Enrollment).
- B The data contained in lines 01 through 14 consists of the LEA's actual, audited financial data for expenditures classified under fund code 199 (for charter schools, net asset codes 199 and 420) and object codes for series 6100, 6200, 6300 and 6400. Object Codes 6500 (Debt Service) and 6600 (Capital Outlay) are excluded.
- C The adjustment to the ESEA entitlements was calculated as 90% less the largest percentage calculated on lines 15, 17, 19 and 21. Under ESEA, P.L. 107-110, Section 9521(b), if the LEA fails to meet all four tests, TEA must reduce the amount of funds allocated under ESEA-covered programs in exact proportion to the LEA's failure to meet the requirement, using the test that is most favorable to the LEA.